



Form MVU-23  
**Affidavit in Support of a Claim for Exemption  
from Sales or Use Tax for a Motor Vehicle,  
Trailer or Other Vehicle Transferred to an Insurer**

Rev. 4/99

**Massachusetts**  
**Department of**  
**Revenue**

Please read the instructions below before completing this form and provide the following information.

**All entries must be printed or typed except for signature.**

This claim for exemption is based on a transfer to an insurer by an insured in connection with a claim for the loss or loss of use of the vehicle under an insurance policy.

**Motor Vehicle Transferred:**

Year	Make	Model	Vehicle identification number	Title number

I, \_\_\_\_\_, an authorized representative of \_\_\_\_\_  
Name Name of insurer

\_\_\_\_\_ certify that the above-described vehicle was transferred by  
Address City/Town State Zip

an insured in connection with a claim under an insurance contract for the loss or loss of use of the vehicle.

**Declaration**

**I declare under the pains and penalties of perjury that I have reviewed this affidavit and the statements I have made in it and declare that they are true.**

Authorized representative	Date

**Instructions**

The purchaser of a motor vehicle acquired for use, storage or other consumption in the Commonwealth of Massachusetts is required to pay a sales or use tax unless an exemption is specifically provided for in the Massachusetts General Laws or the Code of Massachusetts Regulations.

An exemption from the sales or use tax for transfers by an insured in connection with a claim under an insurance contract for the loss or loss of use of the vehicle is provided for by the Massachusetts regulations and statutes. In order to be exempt from the sales or use tax you must meet the requirements of the law and complete the affidavit above. You must fill in all blanks and print your entries, except at the end of the affidavit where your signature is required.

Please note that your statements are to be made under the pains and penalties of perjury and that a statement which is made willfully and is false as to a material matter may be punished as a felony under Massachusetts General Laws, Chapter 62C, section 73, or Chapter 268, section 1A. Perjury is a serious crime and punishment can be severe.

If you have any questions about the acceptance or use of this affidavit, please contact:

**Massachusetts Department of Revenue**  
**Customer Service Bureau**  
**PO Box 7010**  
**Boston, MA 02204**  
**(617) 887-MDOR**